

If the pupils to whom scholarships are awarded in full is a failed or detained candidate, no scholarship need be drawn pending further instructions from this office.

The scholarships should be drawn on Scholarship bill forms by the School Board Assistants or School Board Officer, K. G. F. Area, as the case may be.

List showing the names of Depressed Class pupils who are awarded Depressed Class Scholarships during the year 1940-41:—

Sl. No.	Name of pupil	Caste	Class	Name of School	Rate
					Rs. a.
1	D Sanjeeva	Adikarnataka	VI	Upper Primary Boys' School, Vokkalari	2 4
2	M Kempiah	Do	"	Do do	3 0
3	Muniseethappa	Koracha	"	Do Yerukalve	3 0
4	K V Narayanappa	Adikarnataka	"	Do do	3 0
5	H Narasappa	Do	V	Do Jangamakote	3 0
6	K Munisami	Do	"	Do do	3 0
7	Y Chinappa	Do	"	Do Yegavakote	3 0
8	K Venkatappa	Do	"	Do do	3 0
9	V Govindappa	Koracha	VI	Do Nangli	3 0
10	Munisami	Adikarnataka	V	Do Kamasaundra	3 0
11	P Thimmiah	Vodda	"	Do do	3 0
12	Pillappa	Adikarnataka	"	Do Chiktirupati	3 0
13	S Munivenkata	Do	"	Do do	3 0
14	R Arumugam	Adidravida	VI	Methodist Mission Upper Primary School, Oorgaum.	3 0
15	P Ranganathan	Do	V	Do do	3 0
16	P Punnuswamy	Do	"	Do do	3 0
17	A Nagarathnam	Do	"	M. M. I. Upper Primary School, Mari-kuppam.	3 0
18	M Pitchamuthoo	Do	"	Nandydroog Mines Day Upper Primary Boys' School, Henry Shaft, Coronandul.	3 0
19	K Chinnasamy	Do	"	Do do	3 0
20	M Dhanapal	Do	"	Do do	3 0
21	C Thangaraj	Do	VI	Do do	3 0
22	V Venkatamuniappa	Adikarnataka	V	Upper Primary Boys' School, Avani	3 0
23	M Muniappa	Do	"	Do Nambihalli	3 0
24	Sonnappa	Do	"	Do Dalsanur	3 0
25	T M Naraniiah	Do	"	Do Ronur	3 0

S. M. ABU YOUNUS,
District Educational Officer.

FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 421—B. II, dated 30th September 1940.

Regarding the discontinuance of the monthly statements of income-tax deductions attached to salary and establishment bills.

To

1. All Drawing Officers.
2. All Treasury Officers.

According to para (2) of Part II of Appendix V to the M. C. A. C., Vol. I, Appendices and Forms, as amended by C. S. No. 143, dated the 27th June 1929 (page 29) a separate statement in Form 51 is required to be attached at present to salary and establishment bills, showing details of calculation of the Income-tax deducted in the bills. Government have now ordered that these Income-Tax deduction statements that are being attached to the bills are unnecessary and may be discontinued. *Vide* Letter No. Fl. 1049—I. T. 2-40-2, dated 21st August 1940, from the Financial Secretary to Government to this office. They are not, therefore, to be attached to the above bills hereafter. It is enough if details of calculation are clearly recorded in the bills themselves to facilitate audit.

The issue of this circular does not in any way diminish the responsibility of the officers detailed in para 21 of Part I of the Appendix referred to above (page 22) for forwarding the Annual Returns to the Income-Tax Officers in the prescribed form and it continues as before. The particulars required for the Annual Returns should be recorded each month in a suitable register in each office, so that there may be no delay or difficulty in preparing the Annual Returns.

M. VIRARAJA URS,
Comptroller.